

Form 4.
LIST OF CREDITORS HOLDING
20 LARGEST UNSECURED CLAIMS

[Caption as in Form 16B]

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims.

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim [if secured also state value of security]
Bergen Brunswig Drug Co. Box 5910 Orange, CA 92667-5910	Jackie Evans T: (800) 252-8773 x2123 F: (216) 266-2432			\$ 4,751,021.32
Clover One Rockefeller Plaza New York, NY 10020	Shaun Apgar T: (212) 554-9122 F: (212) 245-9817			\$ 2,649,456.70
Ezell Nursery Supply Box 369 Bellflower, CA 90706-0369	Cindy Rochon T: (562) 925-1234 F: (562) 802-3050			\$ 1,324,420.88
Fleming Companies Box 20511 Phoenix, AZ 85036-0511	Carolynne Slezer T: (602) 269-5234 F: (602) 269-5535			\$ 918,879.53

Date: _____

 Debtor

[Declaration as in Form 2]

In re Federal Employees' Distributing Company	Case No.:
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LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS (Continuation Sheet)

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Fedco Dist. Co. One Rockefeller Plaza New York, NY 10020	Shaun Apgar T: (212) 554-9122 F: (212) 245-9817			\$ 753,039.17
Amana Refrigeration Dept. Ch. 10533 Palatine, IL 60055-0533	Leslie Wingfield T: (319) 622-8666 F: (800) 262-6268			\$ 716,428.23
Baker & Taylor Video Dept. 4146 Los Angeles, CA 90096-4146	Jina Macy T: (800) 775-3300 x121 F: (303) 369-6904			\$ 570,554.52
PHD West Inc. Box 75254 Cleveland, OH 44101-2199	Michelle Sanchez T: (909) 941-8095 F: (909) 941-8754			\$ 540,052.87
Lolly Togs French Toast Box 1001 Dayton, NJ 08810-1001	Deena Amen T: (732) 438-5500 F: (732) 438-6979			\$ 525,109.80

Declaration Under Penalty of Perjury on Behalf of a Corporation or Partnership

I, (the president or other officer or an authorized agent of the corporation) (or a member or an authorized agent of the partnership) named as the debtor in this case, declare under penalty of perjury that I have read the foregoing (list or schedule or amendment or other document (describe) and that it is true and correct to the best of my information and belief.

Date: _____

Debtor

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

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Remington Prod.-Retail 60 Main St. Bridgeport, CT 06604	Karen Wright T: (203) 332-9703 F: (203) 332-4652			\$ 425,142.28
Southern Wine & Spirits Box 60339 Los Angeles, CA 90060-0339	Tani Mazzie T: (800) 282-4797 F: (562) 404-0461			\$ 388,714.38
Euro United Corp. 2115 S. Service Rd. Oakville, ONT CANADA L6L 5W2	Ligia Travis T: (905) 827-8960 F: (905) 827-8962			\$ 376,574.70
Wells Fargo MAC 0187-081 201 Third St., 8th Floor San Francisco, CA 94163	Stanley Stroub T: (800) 225-5935 T: (415) 396-6019 F: (415) 975-7819			\$ 370,599.81
GE Lighting-Consigmn Box 44732 San Francisco, CA 94144	Jackie Evans T: (800) 346-8660 F: (216) 266-2432		Disputed	\$ 369,179.04

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Donnelley Receivables Inc. P.O. Box 100112 Pasadena, CA 91189	Mike Tafoya T: (310) 516-3255 F: (310) 516-3284			\$ 343,786.00
Revlon Inc. Lockbox 7695 Box 60000 San Francisco, CA 94160	Paula Davidson T: (919) 603-2826 F: (919) 603-2133			\$ 312,859.08
Whirlpool Corp. Box 100304 Pasadena, CA 91189-0304	Christi Cannon T: (800) 835-0271 x6552 F: (423) 470-5661			\$ 300,882.00
Action Ind Box 60015 Charlotte, NC 28260-0015	Jan Coggins T: (601) 566-7211 F: (601) 566-3521			\$ 294,603.18
Maytag Co. P.O. Box 95764 Chicago, IL 60694-5764	Jenny Eide T: (800) 444-5222 F: (515) 787-8793			\$ 285,363.50

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American Entertainment 13026 Stowe Dr. #C Poway, CA 92064	Carol Holmes T: (619) 748-4115 F: (619) 748-4116			\$ 280,597.06
Minolta Corp. Box 92253 Chicago, IL 60675-2253	T: (201) 818-3256 F: (201) 934-4647			\$ 273,262.85
Leight Sales Co. Inc. 1051 Artesia Blvd. Carson, CA 90746	Todd Nowels T: (310) 223-1000 F: (310) 604-4702			\$ 262,871.09
Young Market Co. Box 30658 Los Angeles, CA 90030-0658	T: (800) 627-2777 F: (213) 612-1239			\$ 261,211.90
American Greetings Box 640782 Pittsburgh, PA 15264-0782	Pat Jones T: (800) 321-3040 F: (216) 252-6493			\$ 217,248.36

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Sealy Mattress Box 100192 Pasadena, CA 91189-0192	Kathy Anderson T: (323) 567-7781 x213 F: (323) 566-4313			\$ 213,050.50
3 M HTN 9895 File 53056 Los Angeles, CA 90074-3056	Jackie Wanned T: (800) 789-1567 x28 F: (651) 737-4633			\$ 203,018.80
Eureka Co. Box 730497 Dallas, TX 75373-0497	Judy Griffith T: (626) 814-0950 F: (626) 337-1369			\$ 198,748.51
Douglas Furniture 135 S. LaSalle St. Dept. 2559 Chicago, IL 60674-2559	Jose Plasencia T: (310) 643-7200 F: (310) 643-8050			\$ 196,226.25
Eveready Battery Co. Box 500419 St. Louis, MO 63150-0419	Jerri Winslow T: (314) 733-4162 F: (314) 733-4226			\$ 195,688.87

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